

## ABSTRACT

There is provided a foamable poly(vinyl chloride) resin composition which can remarkably improve an expansion ratio. There is used a foamable poly(vinyl chloride) resin composition comprising 100 parts by weight of (A) a poly(vinyl chloride) resin, 0.5 to 30 parts by weight of (B) a processing aid, and 0.5 to 15 parts by weight of water and 0 to 20 parts by weight of a thermal decomposition foaming agent as a foaming agent (C), wherein the processing aid is obtained by adding and polymerizing 0 to 50 parts of a monomer mixture (b) comprising 0 to 50 % by weight of methyl methacrylate, 50 to 100 % by weight of at least one monomer selected from the group consisting of methacrylate excluding methyl methacrylate and acrylate, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith, in the presence of a latex of a (co)polymer obtained by emulsion polymerizing 50 to 100 parts by weight of a monomer mixture (a) comprising 50 to 100 % by weight of methyl methacrylate, 0 to 50 % by weight of a monomer selected from the group consisting of methacrylate excluding methyl methacrylate and acrylate, and 0 to 20 % of a vinyl monomer copolymerizable therewith in an amount that a total amount of (a) and (b) is 100 parts by weight.